

CONNECTICUT STATE DEPARTMENT OF EDUCATION
BUREAU OF HEALTH AND NUTRITION SERVICES AND
CHILD/FAMILY/SCHOOL PARTNERSHIPS
25 INDUSTRIAL PARK ROAD
MIDDLETOWN, CONNECTICUT 06457-1520

TO: National School Lunch and Breakfast Program Sponsors

FROM: Charlene Russell-Tucker, Chief
Bureau of Health and Nutrition Services and Child/Family/School Partnerships

DATE: October 17, 2006

SUBJECT: Operational Memorandum #02-07
Report of Annual Revenue and Cost Expenditures

Federal Regulations require a review of the net cash resources of Child Nutrition Programs to ensure continued non-profit status. To ensure that the program income and expenditures fall within the allowable three months operating costs, all programs (*including* Residential Child Care Institutions) must supply the information as indicated on the enclosed Sample Form.

Sponsors are not required to use this specific form. An audited annual (2006-2007 school year) report for the Food Service Department may be submitted instead. If you choose to submit your school districts or RCCIs Food Service Department's annual financial statement, the following items *must* be included and **highlighted**: (Failure to do this will cause a delay in the processing of this information.)

1. Total revenue for the Child Nutrition Programs (CNP). Also indicate if this total reflects your federal and state reimbursements. These figures should be highlighted separately.
2. Total expenses for the CNP. (Also include all BOE subsidies.)
3. Accounts payable as of June 30, 2006.
4. Accounts receivable as of June 30, 2006.
5. Ending Inventories (for both Government Commodities at the Storage & Processing rate and regular purchased food) as of June 30, 2006. Also, indicate if you combine the ending inventories.
6. Ending cash balance as of June 30, 2006

RESPONSE DUE: The financial information must be submitted to the Child Nutrition Programs no later than **December 1, 2006**. Please note that only authorized signatures are acceptable on this report. To determine who the authorized representatives are in your school district, check your school district's *Sponsor Nutrition Application Information* page in your Online Agreement.

Questions regarding this report may be directed to:

RoseAnna Holliday at roseanna.holliday@ct.gov or 860-807-2064
Teri Dandeneau at teri.dandeneau@ct.gov or 860-807-2079
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Important: This is a numbered Operational Memorandum that contains important program information. Please read carefully and retain in a binder for your future reference. Operational Memoranda are also posted on the Child Nutrition website:

<http://www.state.ct.us/sde/deps/nutrition/SchoolNutrIndex.htm>